



General Assembly

Substitute Bill No. 107

February Session, 2010

* ____SB00107FIN__042710____ *

AN ACT ESTABLISHING A BRADLEY DEVELOPMENT ZONE.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. (NEW) (*Effective July 1, 2010*) There is established an
2 airport development zone, which is comprised of the following census
3 blocks as assigned on the effective date of this section in the towns of
4 Windsor Locks, Suffield, East Granby and Windsor:

5	090034701001022,	090034701003000,	090034701003001,
6	090034701003002,	090034701003003,	090034701003004,
7	090034701003005,	090034701003017,	090034701003018,
8	090034701003019,	090034701003020,	090034701003021,
9	090034701003025,	090034701003026,	090034735022009,
10	090034735022010,	090034735022011,	090034735022012,
11	090034735022013,	090034735025004,	090034735027000,
12	090034735029000,	090034735029001,	090034735029002,
13	090034735029003,	090034735029004,	090034735029006,
14	090034761009000,	090034761009010,	090034761009011,
15	090034761009012,	090034761009013,	090034762001023,
16	090034762001025,	090034762002009,	090034762002013,
17	090034763003004,	090034763009000,	090034763009001,
18	090034763009002,	090034763009003,	090034763009004,
19	090034763009005,	090034763009006,	090034763009007,
20	090034763009008,	090034763009009,	090034763009010,
21	090034763009011,	090034763009012,	090034763009013,
22	090034763009014,	090034763009015,	090034763009016,
23	090034763009017,	090034763009018,	090034763009020,

24	090034763009021,	090034763009022,	090034763009023,
25	090034763009024,	090034763009025,	090034763009026,
26	090034763009031,	090034763009033,	090034771014005,
27	090034771014011,	090034771014012,	090034771014013,
28	090034771014014,	090034771014017,	090034771014018,
29	090034771014019,	090034771014020,	090034771023025,
30	090034771023026,	090034771023027,	090034771023036,
31	090034701003006,	090034701003022,	090034701003023,
32	090034701005000,	090034761001039,	090034763009028.

33 Sec. 2. (NEW) (*Effective October 1, 2010, and applicable to assessment*
34 *years commencing on or after October 1, 2011*) (a) (1) Any municipality
35 that is part of the airport development zone established pursuant to
36 section 1 of this act may, by vote of its legislative body, enter into an
37 agreement with any party owning or proposing to acquire an interest
38 in real property in such municipality, or with any party owning or
39 proposing to acquire an interest in air space in such municipality, or
40 with any party who is the lessee of, or who proposes to be the lessee of,
41 air space in such municipality in such a manner that the air space
42 leased or proposed to be leased shall be assessed to the lessee pursuant
43 to section 12-64 of the general statutes. Subject to the provisions of
44 subsection (b) of this section, such agreement may fix the assessment
45 of the real property or air space which is the subject of the agreement,
46 and all improvements thereon or therein and to be constructed thereon
47 or therein, (A) for a period of not more than seven years, provided the
48 cost of such improvements to be constructed is not less than three
49 million dollars; (B) for a period of not more than two years, provided
50 the cost of such improvements to be constructed is not less than five
51 hundred thousand dollars; or (C) for a period of not more than three
52 years, for not more than fifty per cent of such increased assessment,
53 provided the cost of such improvements to be constructed is not less
54 than twenty-five thousand dollars. A municipality shall submit an
55 agreement made pursuant to this section to the Commissioner of
56 Economic and Community Development for approval.

57 (2) A municipality may enter into agreements pursuant to
58 subsection (a) of this section for a period of ten years following the

59 date on which such municipality entered into the first such agreement.

60 (b) The provisions of subsection (a) of this section shall only apply if
61 (1) the improvements are for at least one of the following: (A) Office
62 use; (B) manufacturing use; (C) warehouse, storage or distribution use;
63 (D) information technology; (E) recreation facilities; or (F)
64 transportation facilities; or (2) the improvements are for a business in a
65 cluster designated by the commissioner pursuant to section 32-1o of
66 the general statutes.

67 (c) The state shall make an annual grant payment to each
68 municipality entering into an agreement under subsection (a) of this
69 section with respect to property located in an airport development
70 zone in the amount of forty per cent of the amount of that tax revenue
71 which the municipality would have received except for the agreement
72 entered into pursuant to subsection (a) of this section. On or before the
73 first day of August of each year, each municipality shall file a claim
74 with the Secretary of the Office of Policy and Management for the
75 amount of such grant payment to which such municipality is entitled
76 under this subsection. The claim shall be made on forms prescribed by
77 the secretary and shall be accompanied by such supporting
78 information as the secretary may require, but shall include for each
79 party such party's location, the North American Industry Classification
80 System Code for such party, the amount to be reimbursed and the term
81 of the fixed assessment. Any municipality which neglects to transmit
82 to the secretary such claim and supporting documentation as required
83 by this section shall forfeit two hundred fifty dollars to the state,
84 provided the secretary may adopt regulations in accordance with the
85 provisions of chapter 54 of the general statutes to provide procedures
86 and standards to waive such forfeiture. The secretary shall review each
87 such claim in the manner provided in section 12-120b of the general
88 statutes. Any municipality aggrieved by the results of the secretary's
89 review may proceed in the manner set forth in section 12-120b of the
90 general statutes. The secretary shall, on or before the December
91 fifteenth next succeeding the deadline for the receipt of such claims,

92 certify to the Comptroller the amount due under this section, including
93 any modification of such claim made prior to December fifteenth, to
94 each municipality which has made a claim under the provisions of this
95 subsection. The Comptroller shall draw an order on the Treasurer on
96 or before the fifth business day following December fifteenth, and the
97 Treasurer shall pay the amount thereof to each such municipality on or
98 before the following December thirty-first. If any modification is made
99 as the result of the provisions of this section on or after the December
100 first following the date on which the municipality has provided the
101 amount of tax revenue in question, any adjustment to the amount due
102 to any municipality for the period for which such modification was
103 made shall be made in the next payment the Treasurer shall make to
104 such municipality pursuant to this section. The amount of the grant
105 payable to each municipality in accordance with this section shall be
106 reduced proportionately in the event that the total amount of the
107 grants payable to all municipalities exceeds the amount appropriated.

108 Sec. 3. (NEW) (*Effective October 1, 2010, and applicable to income years*
109 *commencing on or after January 1, 2012*) (a) There shall be allowed as a
110 credit against the tax imposed by chapter 208 of the general statutes for
111 any business occupying a property located in the airport development
112 zone established in section 1 of this act in an amount equal to the
113 following percentage of that portion of such tax which is allocable to
114 that property: (1) Thirty per cent, if there are twenty-five or more but
115 not more than one hundred fifty new employees working at such
116 property; or (2) fifty per cent if there are one hundred fifty or more
117 new employees working at such property. Businesses seeking an
118 eligibility certificate for a credit pursuant to this section shall apply to
119 the Department of Revenue Services and shall include in such
120 application a revenue impact assessment that estimates the state and
121 local revenue that would be generated as a result of the project. As
122 used in this subsection: (A) "New employee" means a person hired to
123 fill a position for a new job or a person shifted from an existing
124 location outside this state to the airport development zone, provided
125 (i) in no case shall the total number of new employees allowed for

126 purposes of this credit exceed the total increase in the taxpayer's
127 employment in this state, which increase shall be the difference
128 between (I) the number of employees employed by the taxpayer in this
129 state at the time of application to the Commissioner of Revenue
130 Services for such credit plus the number of new employees who would
131 be eligible for inclusion under the credit allowed under this subsection
132 without regard to this calculation, and (II) the highest number of
133 employees employed by the taxpayer in this state in the year preceding
134 the taxpayer's application to the Commissioner of Revenue Services for
135 an eligibility certificate for such credit, and (ii) a person shall be
136 deemed to be a "new employee" only if such person's duties in
137 connection with the operation of the facility are on a regular, full-time
138 or equivalent, or full-time and permanent basis; and (B) "new job"
139 means a job that did not exist in the business of a taxpayer in this state
140 prior to the taxpayer's application to the Commissioner of Revenue
141 Services for an eligibility certificate for such credit and that is filled by
142 a new employee, but does not include a job created when an employee
143 is shifted from an existing location of the taxpayer in this state to the
144 airport development zone.

145 (b) The credit allowed by this section may be claimed only by an
146 occupant or occupants of the property who have received an eligibility
147 certificate. The credit may first be claimed on the tax return for the
148 taxpayer's income year which begins during the calendar year next
149 succeeding the calendar year in which the taxpayer was issued an
150 eligibility certificate, and may be claimed in each of the following nine
151 income years. If within such period, however, any property ceases to
152 meet the job creation target under which it qualified for the credits, or
153 any occupant ceases to be an occupant, the entitlement to the credit
154 allowed by this section shall terminate in the income year in which the
155 qualification or occupancy ceases, and there shall not be a pro rata
156 application of the credit to such income year.

157 Sec. 4. Subdivision (43) of section 12-412 of the general statutes is
158 repealed and the following is substituted in lieu thereof (*Effective*

159 October 1, 2011, and applicable to sales occurring on or after said date):

160 (43) Sales of any replacement parts for machinery to any business
 161 entity located in any enterprise zone designated pursuant to section
 162 32-70 or in the airport development zone established in section 1 of this
 163 act for use within such zone.

164 Sec. 5. (NEW) (*Effective from passage*) The Bradley Board of Directors
 165 may contract with the Connecticut Center for Advanced Technology to
 166 help manufacturers and technology-based businesses locating in the
 167 airport development zone established in section 1 of this act, to (1)
 168 apply for financial assistance; (2) obtain job training services from the
 169 state's community technical colleges; and (3) obtain job training
 170 services from other training providers.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2010</i>	New section
Sec. 2	<i>October 1, 2010, and applicable to assessment years commencing on or after October 1, 2011</i>	New section
Sec. 3	<i>October 1, 2010, and applicable to income years commencing on or after January 1, 2012</i>	New section
Sec. 4	<i>October 1, 2011, and applicable to sales occurring on or after said date</i>	12-412(43)
Sec. 5	<i>from passage</i>	New section

CE Joint Favorable Subst.

TRA Joint Favorable

FIN Joint Favorable